

CITY OF DURHAM, NORTH CAROLINALaw Enforcement Officers' Special Separation Allowance
Required Supplementary Information
Schedule of Employer Contributions

<u>Year Ended June 30</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
1992	175,759	106.8
1993	210,939	108.7
1994	233,405	118.0
1995	262,017	114.2
1996	272,423	128.3
1997	342,508	112.2
1998	344,116	118.7
1999	374,831	115.3
2000	403,406	130.7
2001	575,447	95.2

Notes to the Required Schedules:

The information presented in the required supplementary schedules was determined as a part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

Valuation date	12/31/00
Actuarial cost method	Projected unit credit
Amortization method	Level dollar amount on a closed basis
Remaining amortization period	30 Years
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	7.25%
Projected salary increases*	5.9% to 9.8% per year
Includes inflation at	3.75%
Cost-of-living adjustments	N/A

In conjunction with the change in actuarial assumptions, the amortization period has been increased from 20 years to 30 years.